

EXHIBIT E-7

	Three Months ended March 31, 2002			Three Months ended June 30, 2002		
	As Reported	Adjustments	As Restated	As Reported	Adjustments	As Restated
(in thousands, except per share data)						
(unaudited)						
Revenues	\$ 21,158	\$ (650)	\$ 20,508	\$ 21,295	\$ 30,480	\$ 51,775
Cost of revenues	19,309	(2,521)	16,788	9,948	9,712	19,660
Gross profit	1,849	1,871	3,720	11,347	20,768	32,115
Operating expenses:						
Research and development	14,615	316	14,931	12,225	(1,060)	11,165
Sales and marketing	8,407	(948)	7,459	8,280	1,137	9,417
General and administrative	1,466	1,121	2,587	1,691	(499)	1,192
Stock-based compensation	5,743	1,056	6,799	5,949	(1,031)	4,918
Amortization of goodwill and purchased intangible assets	406	784	1,190	383	807	1,190
Restructuring charges (benefit), net	(12,141)	16,893	4,752	1,013	—	1,013
Total operating expenses	18,496	19,222	37,718	29,541	(646)	28,895
Income (loss) from operations	(16,647)	(17,351)	(33,998)	(18,194)	21,414	3,220
Interest income (expense), net	453	—	453	376	—	376
Income (loss) before income taxes	(16,194)	(17,351)	(33,545)	(17,818)	21,414	3,596
Provision for income taxes	—	22	22	—	21	21
Net income (loss)	\$ (16,194)	\$ (17,373)	\$ (33,567)	\$ (17,818)	\$ 21,393	\$ 3,575
Basic net income (loss) per share	\$ (0.09)	\$ (0.09)	\$ (0.18)	\$ (0.09)	\$ 0.11	\$ 0.02
Diluted net income (loss) per share	\$ (0.09)	\$ (0.09)	\$ (0.18)	\$ (0.09)	\$ 0.11	\$ 0.02
Shares used in computing basic net income (loss) per share	186,057	1,116	187,173	189,183	1,357	190,540
Shares used in computing diluted net income (loss) per share	186,057	1,116	187,173	189,183	11,326	200,509
	Three Months ended September 30, 2002			Three Months ended December 31, 2002		
	As Reported	Adjustments	As Restated	As Reported	Adjustments	As Restated
(in thousands, except per share data)						
(unaudited)						
Revenues	\$ 7,445	\$ 1,713	\$ 9,158	\$ 12,660	\$ (184)	\$ 12,476
Cost of revenues	4,747	3,172	7,919	6,298	911	7,209
Gross profit	2,698	(1,459)	1,239	6,362	(1,095)	5,267
Operating expenses:						
Research and development	9,685	(467)	9,218	8,783	494	9,277
Sales and marketing	5,520	(1,054)	4,466	5,656	788	6,444
General and administrative	2,446	486	2,932	538	(2,001)	(1,463)
Stock-based compensation	3,962	(1,734)	2,228	3,841	(915)	2,926
Amortization of goodwill and purchased intangible assets	366	807	1,173	359	317	676
Write-off of goodwill and purchased intangible assets	1,673	9,277	10,950	175	(175)	—
Restructuring charges, net	987	20	1,007	16	951	967
Total operating expenses	24,639	7,335	31,974	19,368	(541)	18,827
Loss from operations	(21,941)	(8,794)	(30,735)	(13,006)	(554)	(13,560)
Interest income, net	303	—	303	186	—	186
Loss before income taxes	(21,638)	(8,794)	(30,432)	(12,820)	(554)	(13,374)
Provision for income taxes	—	22	22	—	21	21
Net loss	\$ (21,638)	\$ (8,816)	\$ (30,454)	\$ (12,820)	\$ (575)	\$ (13,395)

Basic and diluted net loss per share	\$	(0.11)	\$	(0.05)	\$	(0.16)	\$	(0.07)	\$	—	\$	(0.07)
Shares used in computing net loss per share		191,823		1,332		193,155		195,648		196,459		196,107

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EXHIBIT INDEX

Exhibit No.	Description
3.1#	Fourth Amended and Restated Certificate of Incorporation of Sonus Networks, Inc., as amended.
3.2(b)	Amended and Restated By Laws of Sonus Networks, Inc.
4.1(b)	Form of Stock Certificate representing shares of Sonus Networks, Inc. Common Stock.
10.1(a)	Registration Rights Agreement, dated as of November 2, 2000, by and among Sonus Networks, Inc. and the Stockholder parties thereto.
10.2(a)+	Sonus 2000 Retention Plan.
10.3(a)+	Telecom technologies, inc. 1998 Amended Equity Incentive Plan.
10.4(b)+	Amended and Restated 1997 Stock Incentive Plan of the Registrant.
10.5(b)+	2000 Employee Stock Purchase Plan of the Registrant.
10.6(b)	Lease, dated January 21, 1999, as amended, between the Registrant and Glenborough Fund V, Limited Partnership with respect to property located at 5 Carlisle Road, Westford, Massachusetts.
10.7(a)	Sub lease, dated October 20, 2000, between the Registrant and Unisphere Networks, Inc. with respect to property located at 5 Carlisle Road, Westford, Massachusetts.
10.8(a)	Sub Lease, dated October 20, 2000, between the Registrant and Unisphere Networks, Inc. with respect to property located at 235 Littleton Road, Westford, Massachusetts.
10.9(a)	Lease, dated September 30, 2000, between the Registrant and BCIA New England Holdings LLC with respect to property located at 25 Porter Road, Littleton, Massachusetts.
10.10(b)	Agreement of Sublease, dated April 14, 2000, between the Registrant and Unisphere Solutions, Inc. with respect to property located at 25 Porter Road, Littleton, Massachusetts.
10.11(a)	Office Lease Agreement, dated as of November 14, 2000, between telecom technologies, inc. and TR Lookout Partners, Ltd. with respect to property located at 1301 East Lookout Drive, Suite 3000, Richardson, Texas.
10.12(a)	First Amendment to Office Lease Agreement, dated as of January 8, 2001, between telecom technologies, inc. and TR Lookout Partners, Ltd. with respect to property located at 1300 East Lookout Drive, Suite 3000, Richardson, Texas.
10.13(c)	Office Lease Agreement dated April 4, 1997, between telecom technologies, inc. and Collins Campbell Joint Venture with respect to property located at 1701 North Collins Blvd., Suite 3000, Richardson, Texas.
10.14(c)	First Amendment to Office Lease Agreement, dated November 1, 1997, between telecom technologies, inc. and Collins Campbell Joint Venture with respect to property located at 1701 North Collins Blvd., Suite 3000, Richardson, Texas.
10.15(c)	Second Amendment to Office Lease Agreement, dated July 1, 1998, between telecom technologies, inc. and Collins Campbell Joint Venture with respect to property located at 1701 North Collins Blvd., Suite 3000, Richardson, Texas.
10.16(c)	Third Amendment to Office Lease Agreement, dated July 1, 1998, between telecom technologies, inc. and Collins Campbell Joint Venture with respect to property located at 1701 North Collins Blvd., Suite 3000, Richardson, Texas.
10.17(c)	Fourth Amendment to Office Lease Agreement, dated February 1, 1999, between telecom technologies, inc. and Collins Campbell Joint Venture with respect to property located at 1701 North Collins Blvd., Suite 3000, Richardson, Texas.

- 10.18(c) Global Agreement, dated March 5, 2002, by and between TR Lookout Partners, Ltd., Collins Campbell Joint Venture, telecom technologies, inc. and Registrant related to property lease agreements.
 - 10.19(e) Fifth Amendment to Office Lease Agreement, dated February 28, 2002, between telecom technologies, inc. and Collins Campbell Joint Venture with respect to property located at 1701 North Collins Blvd., Suite 3000, Richardson, Texas.
 - 10.20(e) Sixth Amendment to Office Lease Agreement, dated February 1, 2003, between telecom technologies, inc. and Collins Campbell Joint Venture with respect to property located at 1701 North Collins Blvd., Suite 3000, Richardson, Texas.
 - 10.21# Sublease Agreement, dated October 16, 2003, by and between Cisco Systems, Inc. and Sonus Networks, Inc. with respect to property located at 250 Apollo Drive, Chelmsford, Massachusetts.
 - 10.22(c) Loan and Security Agreement, dated as of January 16, 2002, by and between the Registrant and Silicon Valley Bank.
 - 10.23(f) Amendment to Loan and Security Agreement, dated as of March 14, 2003, by and between the Registrant and Silicon Valley Bank.
 - 10.24(d) Offer to Exchange Outstanding Stock Options dated October 16, 2002, as amended.
 - 10.25*+ Employment letter, dated April 6, 2004, by and between the Registrant and Albert A. Notini.
 - 14.1# Code of Business Conduct and Ethics.
 - 21.1# Subsidiaries of the Registrant.
 - 23.1* Consent of Ernst & Young LLP.
 - 31.1** Certificate of Sonus Networks, Inc. Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
 - 31.2** Certificate of Sonus Networks, Inc. Chief Operating Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
 - 31.3* Certificate of Sonus Networks, Inc. Chief Accounting Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
 - 32.1* Certificate of Sonus Networks, Inc. Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
 - 32.2* Certificate of Sonus Networks, Inc. Chief Operating Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
 - 32.3* Certificate of Sonus Networks, Inc. Chief Accounting Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
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- (a) Incorporated by reference to the Registrant's Registration Statement on Form S-4 (file No. 333-52682).
 - (b) Incorporated by reference to the Registrant's Registration Statement on Form S-1 (file No. 333-32206).
 - (c) Incorporated by reference from the Registrant's Form 10-K (file No. 000-30229), filed March 28, 2002 with the SEC.
 - (d) Attached as Exhibit (a)(1) to Tender Offer Statement on Schedule TO (file No. 005-60815), filed October 16, 2002 with the SEC, and subsequently amended by Amendment No. 1, filed on October 17, 2002, Amendment No. 2, filed on November 12, 2002, and Amendment No. 3, filed on November 26, 2002.
 - (e) Incorporated by reference from the Registrant's Form 10-K (file No. 000-30229), filed March 19, 2003 with the SEC.
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(f)

Incorporated by reference from the Registrant's Form 10-Q (file No. 000-30229), filed May 9, 2003 with the SEC.

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Filed herewith.

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Amended and restated exhibit.

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Management contract or compensatory plan or arrangement filed in response to Item 15(a)(3) of the Instructions to the Annual Report on Form 10-K.

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Previously filed with Registrant's Form 10-K (file No. 000-30229), filed March 15, 2004.
